

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application Serial No. ....10/659,811  
Filing Date ..... September 11, 2003  
Inventorship ..... Nelson, P.  
Applicant ..... Microsoft Corp.  
Group Art Unit ..... 2615  
Confirmation Number ..... 5257  
Examiner ..... Chau, C.  
Attorney's Docket No. ....MS1-1540USC  
Title: Low Distortion Audio Equalizer

**RESPONSE TO THE OFFICE ACTION DATED DECEMBER 15, 2006**

To: Commissioner of Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

From: Nathan T. Grebasch (Tel. 509-324-9256; Fax 509-323-8979)  
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**INTRODUCTORY COMMENTS**

This communication is in response to the Office Action dated December 15, 2006, for which, the three month shortened statutory period is set to expire on March 15, 2007.

**A Claim Amendment** begins on page 2 of this paper; and

**Remarks** begin on page 7 of this paper.